

# Excessive International Taxation

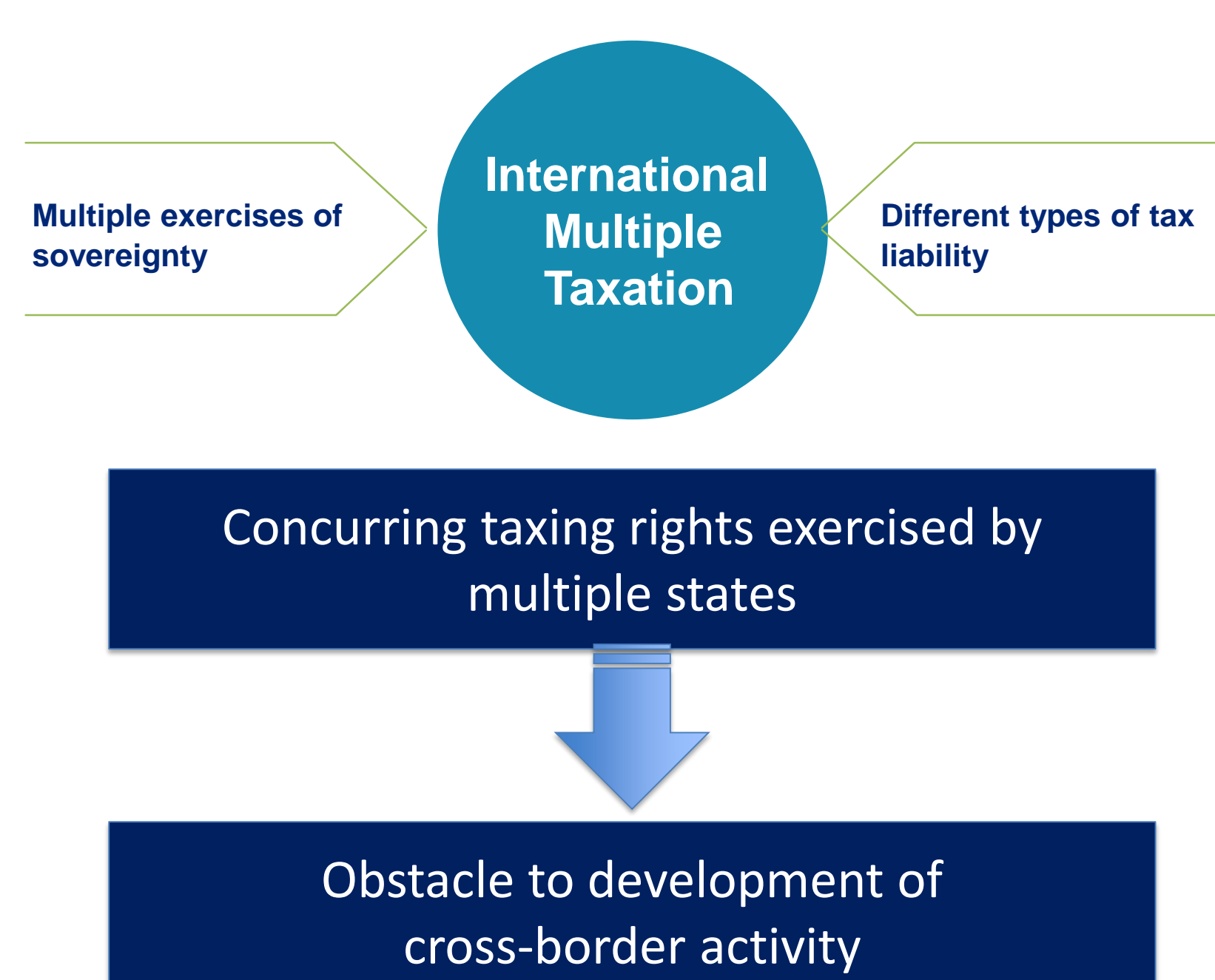
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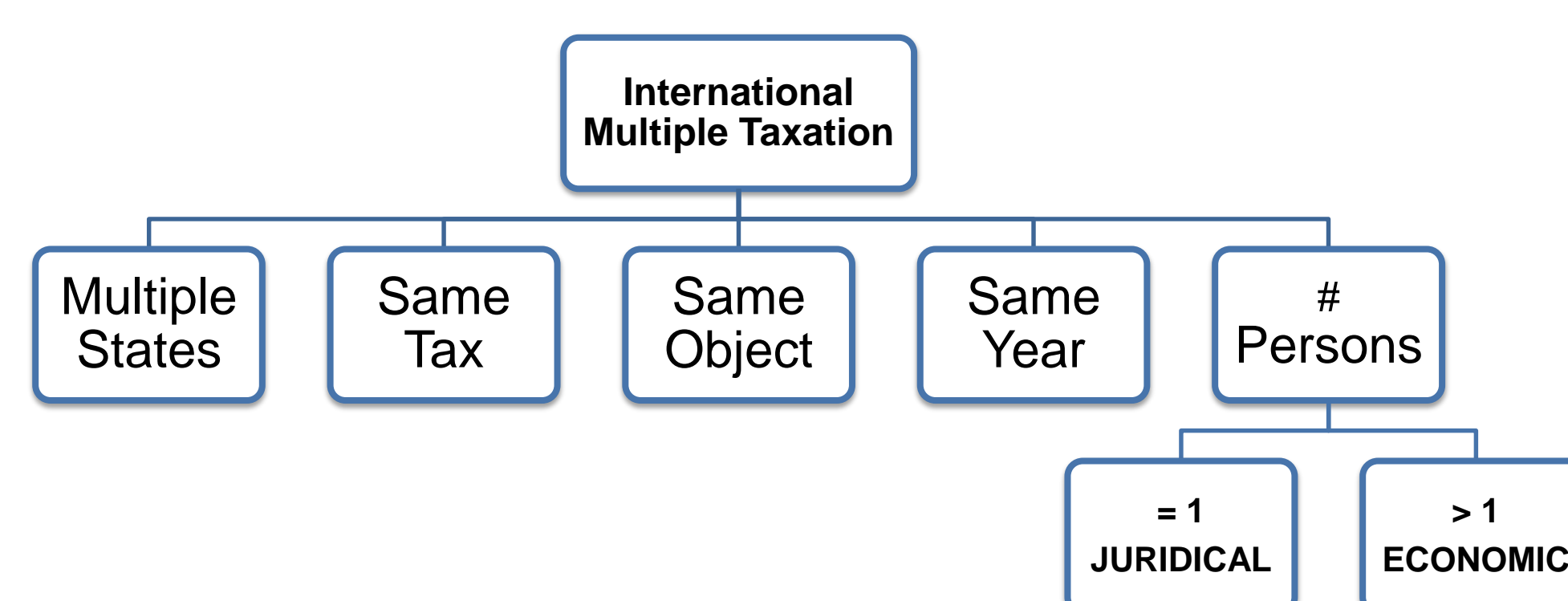
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Prof. Dr. Koen Lemmens (KU Leuven)

## Context



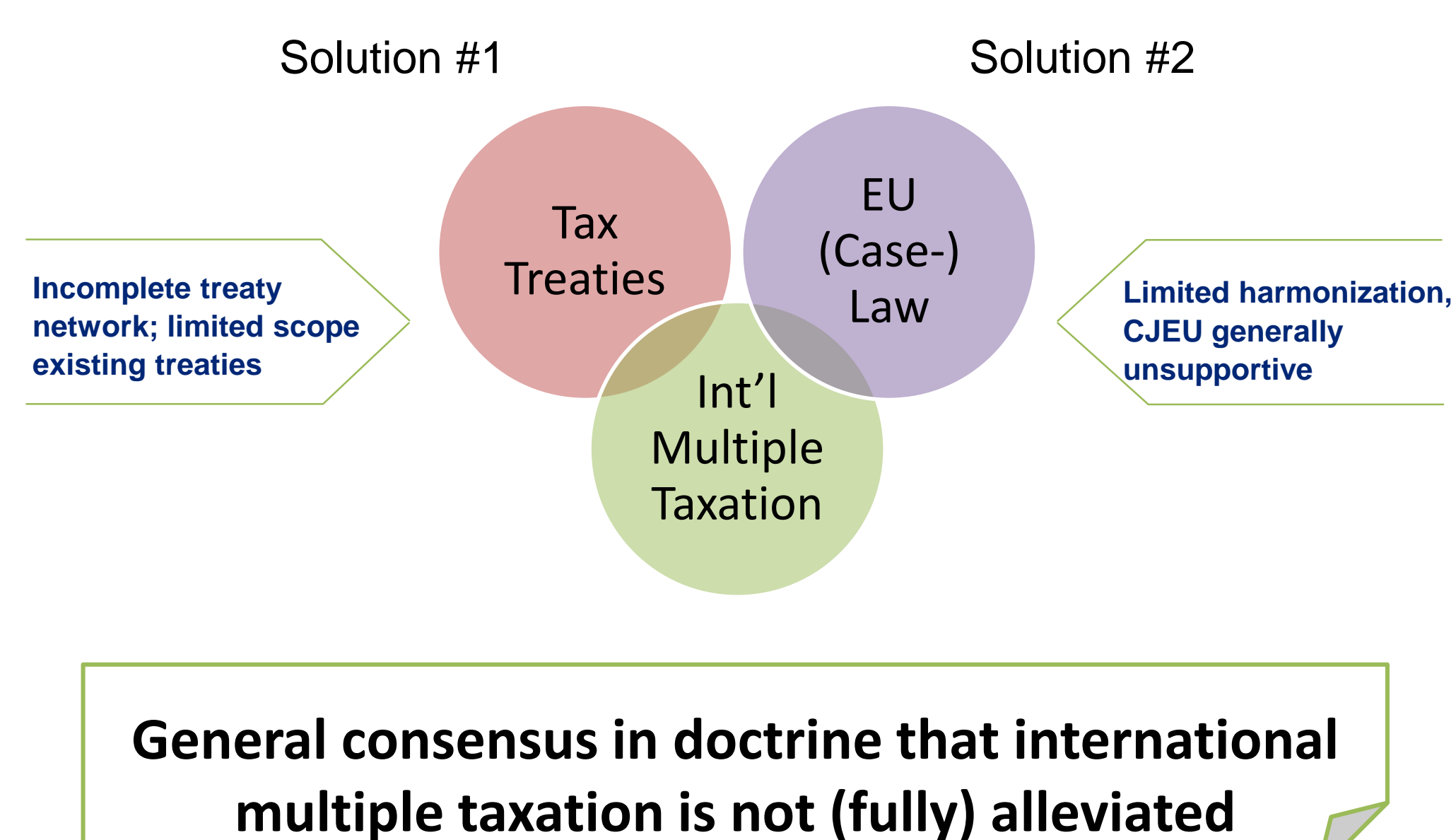
## Insufficient Definition of Issue



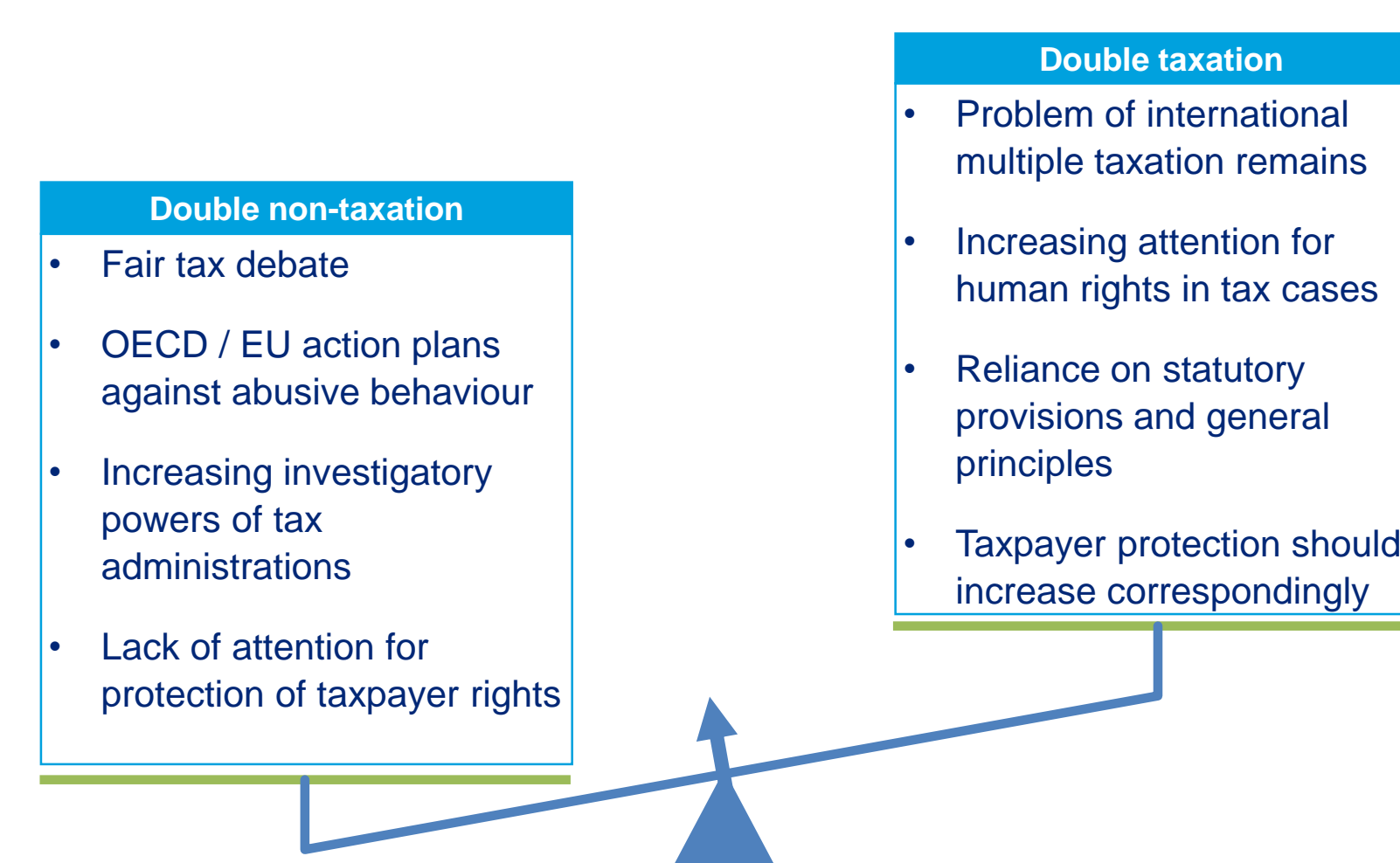
Unsatisfactory definition of the issue due to imprecise and impertinent criteria

**Need for pertinent delineation of problem and development of new criteria**

## Current (main) solutions insufficient



## Increasing relevance of human rights



**Insufficient taxpayer protection in tax law triggers recourse to other instruments**

## Research questions

- 1) What are the relevant external limitations to the exercise of fiscal sovereignty with a view to limiting international multiple taxation?
- 2) On the basis of the limitations under (1), which are the relevant criteria when dealing with cases of international multiple taxation (i.e. when is international taxation *excessive*)?

## Assessment framework

